

Cancel claim ~~1~~-14, and 21

Please add new claim 23 as follows:

obtaining a row definition associated with an entire row of the financial statement;

generating from the row definition and the first and second column definitions a first cell for a first cell at the intersection of the row and the first column and a second cell value for a second cell at the intersection of the row and the second column, the first cell value being generated by evaluating a first formula expression generated automatically and solely from the row definition and the second column definition, the second cell value being generated by evaluating a second formula expression generated automatically and solely from the row definition and the second column definition.